



# City of Columbia

701 East Broadway, Columbia, Missouri 65201

Department Source: Finance

To: City Council

From: City Manager & Staff

Council Meeting Date: September 19, 2016

Re: Resolution authorizing the Finance Director to write-off specific uncollectible receivables

## Executive Summary

The City has amounts (termed miscellaneous accounts receivables) which are owed to the City unrelated to utility accounts that become uncollectible. The attached Resolution authorizes the Finance Director to write-off \$174,148.90 uncollectible miscellaneous accounts receivable for the FY2016 year.

## Discussion

The Finance department monitors on a monthly basis all miscellaneous accounts receivable amounts owed to the City. The City sends invoices on miscellaneous receivables. When the invoices are past due, the City sends invoices with a notice in red that warns the person that the debt will be sent to collections. These past due statements with past-due warnings noted in red are sent at 30, 60, and 90 days past due. If the debt remains unpaid after 90 days and is over \$25, the debt is sent to the collection agency. If the collection agency is unable to collect the debt after five years, the debt is eligible for write off status.

The attached Resolution would authorize the Finance Director to write-off \$174,148.90 in miscellaneous accounts receivables related to airport fees, bankruptcy, construction dumping, excessive false fire alarm calls, health permits, landfill fees, parking fees, park facility rental, railroad fees, re-inspection fees, sewer repairs, sewer and solid waste fees, special assessments, street sign damages, street flooding damage, and trash/appliance haul-off fees.

## Fiscal Impact

Short-Term Impact: \$174,148.90 in Fiscal Year 2016

Long-Term Impact: None

## Vision & Strategic Plan Impact

### Vision Impacts:

Primary Impact: Not Applicable, Secondary Impact: Not Applicable, Tertiary Impact: Not Applicable

### Strategic Plan Impacts:

Primary Impact: Not Applicable, Secondary Impact: Not Applicable, Tertiary Impact: Not Applicable



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## [Comprehensive Plan Impacts:](#)

Primary Impact: Not Applicable, Secondary Impact: Not applicable, Tertiary Impact: Not Applicable

### Legislative History

Date	Action
10-21-2013	R218-13 Miscellaneous uncollectible accounts receivables that are not related to utility bills were written off.

### Suggested Council Action

Adopt the attached Resolution.